

## Short Instructions for R-16019 (Registration for Louisiana State Taxes)

**Note:** Corporations that are already registered with the Louisiana Secretary of State (except for Limited Liability Companies) will automatically be given a Corporation Income and Franchise Tax (CIFT) account number, and do not need to fill out this form if only wishing to obtain a CIFT account number.

Any corporation not yet registered with the Louisiana Secretary of State's Office wishing to obtain only a Corporate Income and Franchise Tax account, and all businesses registering for any tax type must complete this form to be properly registered.

**1. Tax registration selection** – Mark the appropriate box(es) to indicate the tax(es) for which you are requesting an account number.

**A. Sales/Use Taxes** - Applicants may need to select more than one box

- General Business
- Statewide Hotel/Motel – for hotels/motels not in Jefferson or Orleans Parishes
- Jefferson Parish Hotel/Motel – for hotels/motels located in Jefferson Parish
- Orleans Parish Hotel/Motel – for hotels/motels located in Orleans Parish
- Orleans Parish Restaurant – for restaurants located in Orleans Parish
- N.O. Airport Food Establishments – for food establishments located in New Orleans Airport(s)

**B. Withholding** – Mark this box if you employ one or more persons at a salary of \$375 per month or more

**C. Vehicle Rental Excise** – Any business that rents automobiles, vans, light trucks, or any other motor vehicle that is rated for fewer than nine passengers, wherein the rental duration is 29 days or less is subject to the Vehicle Rental Excise Tax.

**D. Severance Tax** – Mark this box if you remove natural resources from the state (i.e. timber, minerals, oil, and/or gas and are registering for a Severance account).

**E. Oil and Gas Classification** – Mark the appropriate box if you are registering for one of the Oil and Gas Severance account types listed

**F. Other** – Mark this box if either

- Your business activity was not covered in Categories A through E ( i.e. Alcohol, Beer, or Hazardous Waste).
- Your Corporation is not registered with the Louisiana Secretary of State and you wish to register for only Corporate Income and Franchise Tax

**2. Reason for Applying** – Mark the appropriate box to indicate the reason you’re applying for a tax account number.

**A. Started New Business** – Mark this box if you are starting a new business and applying for any tax account for the first time.

**B. Purchased ongoing business** – Mark this box if you purchased or came into possession of 90% or more of the assets of another business or received the right to continue to operate the entire trade of business of another, and enter the name(s) of the previous owner(s).

**C. Other (specify)** – Mark this box if any of the following apply to your business:

- A change in business structure
  - Business owned by an individual is now being registered as a partnership for which the individual owner is one of the partners
  - Business owned by a partnership and one of the partners is now the individual owner of the business
  - Business owned by a partnership that is adding or deleting one or more partners
  - Business ownership transferred from one spouse to the other who remains legally married and lives within the community property state of Louisiana
  - Business ownership name correction due to misspelling or change of marital status
  - Business is incorporated and is changing to an LLC (Limited Liability Company) and will retain the same Federal Identification Number.
- Business acquired by gift, trust, etc.

**3. Indicate the account number you use for each tax filed with the Louisiana Department of Revenue.** – If you currently have a Louisiana Account Number for any of the above taxes, enter the account number(s) in the spaces provided. If you do not presently have an account number for one or more of the above taxes, mark “None” for each unregistered tax.

**4. Names under which the business is registered**

**A. Legal Name(s)** - The person(s) or corporation under whose name this business is to be registered. Enter a name followed by your designator indicating the type of business entity.

- Proprietors’ individual full legal name only
- For businesses not owned by sole proprietors, enter the full, legal name of the business/corporation followed by your designator indicating the type of business entity:
  - Inc., Corp., Co., Ltd. - designators for corporations
  - LLC - designator for Limited Liability Companies
  - LP – designator for Limited Partnership
  - LLP – designator for Limited Liability Partnership

**B. Trade name of business** – An alternative name may be provided if one is utilized by your business in its daily operation. Enter the 10-digit business telephone number.

- 5. Business Location Address** – Enter the complete physical address including street, city, state, and ZIP code in which your business is geographically located, regardless of where you receive your mail. A Post Office Box or General Delivery should not be used as the location address. If there is no physical address, the physical home address of the proprietor, officer, or partner shown on Line 4 should be used.
- 6. Mailing Address** – Enter the address where all correspondence, including tax returns, certificates and other related communications mailed. You may select a different mailing address for each tax by marking Box **6E** and attaching a separate sheet to your application indicating tax type and corresponding mailing address. Enter the ten-digit telephone number.
- 7. Type of Organization** – Mark the appropriate box to indicate the type of business entity.
- A. Individual** – Mark this box for businesses operated as sole proprietorships.
  - B. Partnership** – Mark this box for legal entities sanctioned by state law as a partnership, and have met the filing requirements of the Louisiana Secretary of State.
  - C. Corporations** – Mark this box for legal entities sanctioned by state law as a corporation and have met the requirements of the Louisiana Secretary of State.
  - D. Governmental** – Mark this box for entities that have been created by a municipal, state, or federal government. Indicate on Line 7D if you are a parish, school district, or related entity such as a hospital or library.
  - E. Nonprofit** – Mark this box for entities that conform to Federal IRS regulations for determining a nonprofit organization. Indicate on the line provided if organized for religious, scientific, humane, fraternal, or other purposes.
  - F. Other** – Mark this box if boxes A through E are not applicable.
- 8. U.S. NAICS Code** – A United States North American Industry Classification System (NAICS) code is required on all applications. A NAICS code should be selected that most closely describes your dominant business. Selection of your business code may be obtained from the North American Industry Classification website at [www.naics.com](http://www.naics.com).
- 9. Federal Employee ID Number** – You are required by the Internal Revenue Service to obtain a Federal Employer Identification Number if you are a sole proprietor with at least one employee, your business is a partnership, corporation, or a nonprofit organization. Enter your assigned Federal Employer Identification Number in the space provided. Mark “None” if you do not have an assigned number. **Note: A number must be obtained from your local IRS and please provide this number to the Department.**
- 10. If sole owner (individual)** – If you are a sole proprietor requesting an account number, enter your full name, Social Security Number, home address, and your 10-digit daytime telephone number.
- 11. Corporations or partnerships** – If the entity being registered is a corporation or partnership, enter the name(s), Social Security Number(s), home address(es), and telephone number(s) of all officers and partners. Additional sheets may be attached if needed to complete this information.

**12. Louisiana Charter Number and State of Incorporation**

- A. Louisiana Charter Number** – Corporations incorporated in the State of Louisiana should enter their Louisiana Charter Number in the space provided  
**B. State of incorporation** – Enter the state of incorporation if outside Louisiana.

**13. Permits and Expirations** – Enter permit numbers and corresponding expiration dates for permits acquired from the Office of Alcohol and Tobacco Control (ATC) and the Louisiana State Police Gaming Division.

**14. Corporation Income/Franchise** – Corporations seeking an account number must list the date the charter was filed with the Louisiana Secretary of State, and indicate if the corporation is domestic (chartered in Louisiana) or foreign (chartered outside of Louisiana). Corporations using accounting years that do not end at the end of the calendar year must enter the month in which their accounting period ends in box 14C.

**15. Sales or Use Tax** – Enter the date in which the business begins sales operations from this location. This would be either the starting date of a new business, or the date on which new activities subject to sales tax began. If the business has not opened, or new activities subject to sales tax have not begun, enter the anticipated starting date.

**16. Withholding Tax** – If you employ one or more persons at a salary of \$375 per month or more, you must register for Louisiana Withholding tax. Enter the date for which the business became or will become liable for Louisiana Withholding tax. Select the filing frequency based on the minimum criteria shown in the table below. Unless specified on the application, all new withholding accounts are registered to file on a quarterly basis. You may register as a more frequent filer if desired.

<b>Filing Frequency</b>	<b>Total monthly LA income withholdings from all employees</b>
Quarterly	Less than \$500/month
Monthly	At least \$500/month but less than \$2,000/month
Semi-monthly	At least \$2,000/month or more

**17. Severance Tax** - Enter the date that your business began activities making it liable for Louisiana Severance Tax. Select the appropriate filing frequency. Only Oilfield Restoration applicants should select “quarterly.” Oil, timber, mineral, and gas applicants should select “monthly.” Applicants applying for a gas account number with monthly tax liabilities in excess of \$100,000 should select 45 days.

**18. Description of business** – Provide a brief description of the business’ purpose or activities at this location. The description must be formatted as shown in the following examples:

**Trade** – State type of sales and principal line of goods sold; i.e. retail workmen’s clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer’s representative for oil machinery.

**Manufacturing** – State type of establishment operated and the principal products manufactured.

**Contract construction** - State whether general contractor and type of work normally performed, i.e. general contractor for highway or electrical subcontractor.

**Governmental** – State type of governmental organization or relationship to such entity.

**Other** – State the exact type of business operated; i.e. farm, labor union, Motion Picture Theater, real estate agent, rental or coin operated vending machines, investment club, advertising agency, or trust.

**Nonprofit** – State whether organized for religious, charitable, scientific, literary, educational, or humane purpose, and then state principal activity; i.e. charitable organization-hospital, or educational-school for the blind.

**Note:** You must sign and date your application. If someone else prepared your application, the preparer must also sign in the appropriate space. Mail the application to the Louisiana Department of Revenue, PO Box 201, Baton Rouge, LA 70821-0201; or you may bring your application to any office of the Department of Revenue.